IN THE HIGH COURT OF JUDICATURE FOR
RAJASTHAN
AT JAIPUR BENCH, JAIPUR.

O R D E R

S.B. CIVIL WRIT PETITION NO.2990/2007.

RMC Med Limited
Vs.
State of Rajasthan and others

Date of Order : 10/10/2007.

HON'BLE MR.JUSTICE MOHAMMAD RAFIQ

Shri Vaibhav Kasliwal for the petitioner.
Shri B.K. Sharma, Dy.GA for the State.

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BY THE COURT:-

Heard learned counsel for the petitioner.

This writ petition has been filed with the limited prayer that the appellate authority i.e. Additional Collector Jaipur (South) be directed to decide the appeal and stay petition filed by him before him against the revised assessment order dated 23/3/2005 with regard to which demand notice was issued to the petitioner on 29/3/2007. While on the one hand, respondents are pressing for recovery of demand but on the other hand, the appellate authority is neither any taking up the stay application for consideration nor appeal for decision. The prayer has

also been made that recovery from the petitioner may not be made till the disposal of the appeal.

The prayer is opposed by the learned Government Advocate who contends that though appeal may be directed to be decided without restraining recovery but petitioner is required to atleast make payment of the amount which according to him is payable.

In the circumstances, I direct the appellate authority to consider and decide the appeal of the petitioner as expeditiously as possible but not later than 30 days from the date of submission of certified copy of this order before him.

In view of the proviso to Section 16, however the petitioner is required to deposit either 50% of the amount assessed as tax or Rs.10 lacs which ever is earlier. In the present case, the assessment is made of Rs.45,69,400/-. Petitioner submits that he has already deposited Rs.2,84,944/-. In case, petitioner deposits difference of this amount and the amount of Rs.10 lacs within fifteen days and produce the receipt thereof before the appellate authority, the appellate authority shall proceed to decide the

appeal of the petitioner within a period of 60 days from the date of production of proof thereof before him. Recovery of the amount under demand shall remain stayed during pendency of the appeal.

With the aforesaid directions, the writ petition is allowed.

(MOHAMMAD RAFIQ), J.

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